

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

Benjamin Michael Perico,	§	
<i>Plaintiff,</i>	§	
	§	
v.	§	Case No. 1:24-cv-01518-ADA
	§	
Tax Tiger Inc., Tax Tiger Franchising	§	
LLC, and Bradshaw Financial	§	
Services Inc.,	§	
<i>Defendants.</i>	§	

ORDER

Before the Court is the report and recommendation of United States Magistrate Judge Dustin Howell. Dkt. 29. Judge Howell’s report and recommendation was entered on March 28, 2025. *Id.* Defendants Tax Tiger Inc. and Tax Tiger Franchising LLC (the “Tax Tiger Defendants”) filed an objection to the report and recommendation on March 31, 2025. Dkt. 30. And Plaintiff Benjamin Michael Perico filed a response to the Tax Tiger Defendants’ objections on April 11, 2025. Dkt. 31.

A party may file specific, written objections to a magistrate judge’s proposed findings and recommendations within fourteen days after being served with a copy of the report and recommendation, thereby securing *de novo* review by the district court. 28 U.S.C. § 636(b)(1)(C). A district court need not consider “[f]rivolous, conclusive, or general objections.” *Battle v. U.S. Parole Comm’n*, 834 F.2d 419, 421 (5th Cir. 1987) (quoting *Nettles v. Wainwright*, 677 F.2d 404, 410 n.8 (5th Cir. 1982) (en banc),

overruled on other grounds by Douglass v. United States Auto. Ass'n, 79 F.3d 1415 (5th Cir. 1996)).

Because the Tax Tiger Defendants timely objected to the report and recommendation, the Court has conducted a *de novo* review of the motions, the responses, the report and recommendation, the objections to the report and recommendation, and the applicable laws. After thorough review, the Court concludes that the Tax Tiger Defendants' objections should be overruled and that the report and recommendation should be adopted.

Accordingly, it is **ORDERED** that the report and recommendation of Judge Howell (Dkt. 29) is **ADOPTED**. Plaintiff Benjamin Michael Perico's motion to remand (Dkt. 16) is **GRANTED**. The Tax Tiger Defendants' motion to sever (Dkt. 10) is **DENIED**. All remaining motions (Dkts. 4, 5, 17, 20, 27) in this action are **MOOT**. This action is hereby **REMANDED** to the 207th District Court of Hays County, Texas.

As there is nothing further to resolve, it is **ORDERED** that this case is **CLOSED**.

SIGNED on April 21, 2025.


ALAN D. ALBRIGHT
UNITED STATES DISTRICT JUDGE